

Advanced Public Sector Accounting & Budgeting (IPSAS) Course

28 March – 1 April 2027
Cairo (Egypt)

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Ref: 3260_291170 **Date:** 28 March – 1 April 2027 **Location:** Cairo (Egypt) **Fees:** 4900 GBP

Advanced Public Sector Accounting & Budgeting IPSAS is the technical application of accrual accounting standards, multi-entity consolidation rules, and fiscal allocation controls across state authorities. This five-day course equips senior accounting practitioners, state auditors, and administrative directors to deliver a Multi-Entity IPSAS Consolidation and Enterprise Risk Blueprint. Delegates evaluate complex transactions, statutory disclosures, and medium-term fiscal frameworks through rigorous technical exercises.

Introduction

This advanced master-level curriculum rests upon three operational structures: the International Public Sector Accounting Standards issued by the International Public Sector Accounting Standards Board, the COSO Enterprise Risk Management integrated framework, and the Global Reporting Initiative sustainability disclosure guidance. Structured for experienced practitioners, instruction operates through structured inspection walkthroughs of published consolidated accounts, technical reconciliation simulations, and statutory disclosure diagnostics. Participants examine multi-entity group boundaries, evaluate whole-of-government accrual transitions, and resolve non-exchange revenue recognition dilemmas across diverse statutory bodies.

Course Objectives

- Distinguish between exchange transactions under IPSAS 9 and non-exchange tax transfers under IPSAS 23 to determine revenue recognition points across statutory authorities.
- Compare full consolidation under IPSAS 35 with the equity method under IPSAS 36 to establish appropriate reporting group perimeters for controlled entities.
- Apply discounted cash flow models and net present value equations to appraise capital expenditure proposals across competing infrastructure portfolios.
- Interpret fiscal variance reports by isolating structural spending deficits from cyclical volume fluctuations across departmental operational budgets.
- Select enterprise risk mitigation strategies to control behavioral biases and dysfunctional spending surges within medium-term fiscal plans.
- Justify climate-related asset impairment provisions and sustainability disclosures by aligning balance sheet adjustments with international public reporting metrics.

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A graphic illustration of a chessboard with several chess pieces. A gold king piece is prominent in the foreground, with a silver pawn and a gold pawn nearby. The board is checkered, and there are concentric circles in the background.

Target Audience

- Senior departmental finance directors overseeing sovereign reporting bodies who must decide between accrual recognition pathways for complex transfers.
- State audit directors reviewing statutory annual reports who must choose whether controlled agencies meet consolidation thresholds under IPSAS 35.
- Treasury fiscal policy analysts evaluating sovereign spending plans who must decide optimal capital allocation priorities using discounted cash flow metrics.
- Chief risk officers within public authorities who must determine enterprise risk limits against departmental budget gaming and fiscal drift.
- Corporate reporting controllers in state-owned enterprises who must judge how to integrate non-financial sustainability metrics into statutory fiscal filings.

Course Outline

Day 1: Statutory Accrual Standards and Multi-Entity Perimeters

- Accrual vs Cash Accounting: Contrasting Recognition Criteria Across State Reporting Frameworks
- IPSASB Conceptual Framework: Qualitative Characteristics Governing Sovereign General Purpose Reports
- IPSAS 35 vs IPSAS 36: Determining Controlled Entity Consolidation Thresholds Versus Associates
- Non-Exchange Revenue Recognition: Applying IPSAS 23 To Tax Receipts And Intergovernmental Transfers
- New Public Management Architecture: Structural Reforms Modernising Central Administrative Oversight

Day 2: Asset Valuation, Liabilities, and Infrastructure Appraisals

- Historical Cost vs Current Value: Measuring Property, Plant, And Infrastructure Under IPSAS 17
- IPSAS 19 Provisions And Contingencies: Quantifying Decommissioning Liabilities And Sovereign Legal Claims
- Discounted Cash Flow Analysis: Evaluating Long-Term Capital Commitments And Social Rate Returns
- Net Present Value vs Internal Rate Of Return: Prioritising Competing Statutory Project Submissions
- Private Finance Initiatives: Accounting For Concession Assets And Operator Liabilities Under IPSAS 32

Day 3: Cost Behaviour, Deficit Containment, and Fiscal Analytics

- Fixed vs Variable Cost Structures: Assessing Operational Cost Drivers Inside Service Delivery Units
- Cost-Volume-Profit Models: Projecting Breakeven Thresholds For Public Utility User Tariffs
- Fiscal Ratio Analysis: Evaluating Liquidity Solvency And Net Debt Burdens From Published Balance Sheets
- Structural Deficit Interventions: Implementing Sustainable Expenditure Reforms To Curtail Operating Losses
- Activity-Based Cost Allocations: Distributing Central Administrative Overheads Across Operational Units

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Day 4: Performance Budgeting, Forecasting, and Enterprise Risk

- Cash Budgets vs Accrual Budgets: Reconciling Statutory Appropriations With Balance Sheet Movements
- Outcome-Focused Programme Budgeting: Aligning Departmental Appropriations With Explicit Societal Targets
- Econometric Expenditure Forecasting: Projecting Multi-Year Operational Outlays Under Volatile Macroeconomic Conditions
- Dysfunctional Budgeting Behaviours: Mitigating Information Asymmetry And Year-End Baseline Spending Rushes
- Enterprise Risk Integration: Embedding COSO Risk Tolerances Into Medium-Term Expenditure Envelopes

Day 5: Consolidation Practice, ESG Integration, and Blueprint Delivery

- Whole-Of-Government Accounts: Eliminating Intragovernmental Balances Across Multi-Tier Statutory Consolidations
- IPSAS Consolidation vs Single-Entity Disclosures: Resolving Elimination Discrepancies In Group Accounts
- Public Sector ESG Reporting: Disclosing Scope Emissions And Climate Risk Under Sustainability Standards
- Outsourcing Cost Diagnostics: Appraising Alternative Service Delivery Contracts Against Internal Provision
- Multi-Entity IPSAS Consolidation And Enterprise Risk Blueprint: Finalising The Comprehensive Integration Plan

Skills You Will Gain

- IPSAS Accrual Accounting Application
- Multi-Entity Group Consolidation
- Non-Exchange Revenue Assessment
- Discounted Cash Flow Appraisal
- Structural Deficit Variance Analysis
- Outcome-Based Budget Formulation
- Enterprise Risk Register Mapping
- Public Sustainability Disclosure Design

Why Attend This Course

- From relying on basic cash records to applying multi-entity IPSAS standards across complex departmental reporting entities.
- From viewing agency budgets in isolation to conducting disciplined group consolidation that eliminates intragovernmental transfers accurately.
- From managing annual spending incrementally to building medium-term performance expenditure frameworks aligned with enterprise risk tolerances.
- From submitting disconnected spreadsheets to delivering a rigorous Multi-Entity IPSAS Consolidation and Enterprise Risk Blueprint ready for audit review.

Conclusion

Advanced Public Sector Accounting & Budgeting IPSAS provides the statutory rigor and analytic discipline required to lead fiscal operations across modern public institutions. The course resolves the technical tension between cash appropriations and accrual reporting, clarifies the operational boundaries between controlled agency consolidation and standalone statutory disclosures, and links spending allocations directly to quantifiable programmatic outcomes. It is specifically tailored for senior financial controllers, chief auditors, and treasury leaders charged with executing multi-entity reporting transitions, institutional risk governance, and sustainable fiscal oversight.

Course FAQs

What is Advanced Public Sector Accounting & Budgeting IPSAS?

Advanced Public Sector Accounting & Budgeting IPSAS is the technical execution of accrual accounting standards, multi-tier group consolidations, and strategic fiscal allocations across public authorities. It provides the reporting mechanisms needed to produce transparent balance sheets, control expenditure variations, and assure sovereign accountability.

What is the difference between IPSAS accrual accounting and cash accounting in public financial management?

Cash accounting records transactions only when money changes hands, which obscures future commitments. Accrual accounting under IPSAS records economic flows when assets are earned or liabilities incurred, giving a complete view of sovereign financial health, asset depreciation, and long-term liabilities.

Which standards does Advanced Public Sector Accounting & Budgeting IPSAS follow?

The course follows the International Public Sector Accounting Standards issued by the IPSASB, incorporating core standards such as IPSAS 17, 23, 32, and 35. It also embeds COSO enterprise risk management frameworks and emerging international public sustainability reporting guidance.

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A graphic of a chessboard with several chess pieces (a king, a queen, a rook, and a pawn) positioned on it. The board is white and black, and the pieces are gold and silver.

Is Advanced Public Sector Accounting & Budgeting IPSAS suitable for a head of internal audit?

Yes. Heads of internal audit benefit directly from advanced instruction on identifying group reporting discrepancies, evaluating intragovernmental transaction eliminations under IPSAS 35, auditing infrastructure capital appraisal models, and assessing internal control vulnerabilities within medium-term budgeting systems.

What deliverable do delegates complete during Advanced Public Sector Accounting & Budgeting IPSAS?

Delegates build a Multi-Entity IPSAS Consolidation and Enterprise Risk Blueprint. This functional document synthesises multi-tier agency consolidation rules, non-exchange revenue recognition protocols, capital appraisal sensitivity schedules, and enterprise risk controls to steer organizational financial management.

A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver, set against a background of concentric circles.

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